

Appln. No. 09/871,450  
Amendment dated September 27, 2005  
Reply to Office Action of March 3, 2005

REMARKS/ARGUMENTS

Reconsideration of the present application, as amended, is respectfully requested.

After submission of the Request For Continued Examination, Applicants decided to present new claims for consideration by the Examiner. As a result, prior pending claims 41-45 are cancelled, and new claims 46-57 are added. Claims 46-57 are patentable over the references of record.

According to the invention defined by new claims 46 and 52, the contents receiver terminal is informed of tax-related information regarding a tax to be imposed on the at least one of the plurality of contents whose delivery was requested by the contents receiver terminal via the Internet. The contents receiver is also responsive to downloading the at least one of the plurality of contents, and a tax collecting authority terminal, whose information is included in the tax-related information, is informed of who is the tax payer.

As a result, the contents receiver knows beforehand the tax-related information such as, for example, the presence of taxation and the name of the tax collecting authority to which the tax should be paid before receiving the contents. The tax collecting authority can know in advance who the payer of

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a tax to be imposed is based upon the contents delivered to the contents receiver terminal.

According to the present claimed invention defined by claims 47 and 53, responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the sent menu picture, the device informs the contents receiver terminal of tax-related information on a tax to be imposed on the at least one of the plurality of different contents the delivery of which was requested. In addition, responsive to delivering the at least one of the plurality of different contents to the contents receiver terminal, the device informs a terminal of a tax collecting authority, whose information is included in the taxation-related information, of data on who is the tax payer. As a result, the contents receiver knows tax-related information regarding a tax that will be imposed on the contents such as, for example, the presence of a tax and the name of a tax collection authority to which the tax should be paid. Furthermore, the tax collecting authority can know in advance who the payer of a tax to be imposed on the contents delivered to the contents receiver terminal is.

According to the present claimed invention as defined by claims 48 and 51 or 54 and 57, when sending data necessary for

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registering the business of the contents sender to the tax collecting authority terminal via the Internet to the tax collecting authority terminal before the delivery of the contents to the content receiver terminal, the contents delivery device is capable of receiving via the Internet from the tax collecting authority terminal a notification indicative of completion of the registration of the business in the tax collecting authority terminal based on the data necessary for registration that was sent.

According to the present claimed invention defined by new claims 49 and 55, responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the sent menu picture, the device informs the contents receiver terminal of tax-related information regarding a tax to be imposed on the at least one of the plurality of different contents the delivery of which was requested. In addition, the device determines in accordance with predetermined criteria whether delivery of the contents requested by the content receiver terminal is permissible, and after informing the contents receiver terminal that the delivery of the contents requested by the content receiver terminal is permissible, advising that it

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can deliver the contents via the Internet to the contents receiver terminal.

According to the present claimed invention as defined by new claims 50 and 56, responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the sent menu picture, the device delivers the at least one of the plurality of different contents via the Internet to the contents receiver terminal. In addition, responsive to delivering the at least one of the plurality of different contents, the device is also capable of making tax returns via the Internet with the tax collecting authority terminal whose information is included in the tax-related information.

Allowance of this application with new claims 46-57 is respectfully requested.

#### CLAIM FEE

The present application after entry of this Amendment includes eight (8) independent claims and twelve (12) total claims. The highest number of claims for which payment was previously made in this application is thirteen (13) independent claims and forty (40) total claims. Therefore, it is respectfully believed that no additional fees are due for the

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presentation of new claims 46-57. However, if any additional fees are due, please charge our Deposit Account No. 06-1378 for such sum.

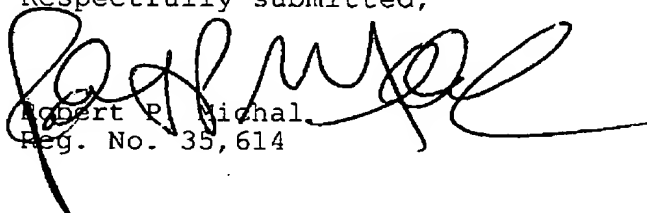
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Entry of this Amendment, allowance of the claims and the passing of this application to issue are respectfully solicited.

If the Examiner disagrees with any of the foregoing, the Examiner is respectfully requested to point out where there is support for a contrary view.

If the Examiner has any comments, questions, objections or recommendations, the Examiner is invited to telephone the undersigned at the telephone number given below for prompt action.

Respectfully submitted,

  
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